

## 004 - MISCELLANEOUS

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 1,540,761	\$ 1,536,965	\$ 1,864,306	\$ 1,535,868	\$ (328,438)	-17.62%
Intergovernmental Revenues	404,080	200,000	100,000	100,000	0	0.00
Charges For Services	8,061,195	8,060,343	8,000,000	8,000,000	0	0.00
Miscellaneous Revenues	49,204,689	47,178,131	40,299,675	112,391,215	72,091,540	178.89
<b>Total Revenues</b>	<b>59,210,725</b>	<b>56,975,439</b>	<b>50,263,981</b>	<b>122,027,083</b>	<b>71,763,102</b>	<b>142.77</b>
Services & Supplies	(253,527)	1,017,750	1,117,346	1,107,750	(9,596)	-0.86
Services & Supplies Reimbursements	(60,098)	0	0	0	0	0.00
Other Charges	602,353	28,720,000	1,198,657	90,616,196	89,417,538	7,459.81
Other Financing Uses	16,550,351	27,298,826	23,217,218	52,798,456	29,581,238	127.41
Residual Equity Transfers	0	15,829,112	317,892	39,643,620	39,325,728	12,370.78
Intrafund Transfers	(1,075,062)	(1,075,040)	(1,075,040)	(1,074,698)	342	-0.03
<b>Total Requirements</b>	<b>15,764,017</b>	<b>71,790,648</b>	<b>24,776,073</b>	<b>183,091,324</b>	<b>158,315,250</b>	<b>638.98</b>
<b>Net County Cost</b>	<b>\$ (43,446,708)</b>	<b>\$ 14,815,209</b>	<b>\$ (25,487,907)</b>	<b>\$ 61,064,241</b>	<b>\$ 86,552,148</b>	<b>-339.58%</b>

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 056 - EMPLOYEE BENEFITS

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	Change from FY 2001-2002 Projected						
	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Amount	Percent	
Charges For Services	\$ 1,894,827	\$ 2,025,468	\$ 2,354,413	\$ 2,847,916	\$ 493,503	20.96%	
Miscellaneous Revenues	718,055	804,000	988,695	946,000	(42,695)	-4.32	
Other Financing Sources	0	200,000	0	0	0	0.00	
Total Revenues	2,612,882	3,029,468	3,343,108	3,793,916	450,808	13.48	
Salaries & Benefits	737,789	1,141,770	1,090,611	1,246,488	155,877	14.29	
Services & Supplies	4,742,329	5,249,836	6,271,636	7,084,663	813,026	12.96	
Other Charges	434	700	700	700	0	0.00	
Intrafund Transfers	(931,652)	(930,000)	(1,340,267)	(1,390,835)	(50,568)	3.77	
Total Requirements	4,548,900	5,462,306	6,022,680	6,941,016	918,335	15.25	
Net County Cost	\$ 1,936,018	\$ 2,432,838	\$ 2,679,572	\$ 3,147,100	\$ 467,527	17.45%	

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 099 - PROVISION FOR CONTINGENCIES

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001		FY 2001-2002		FY 2001-2002		FY 2002-2003		Change from FY 2001-2002		
	Actual		Final Budget		Projected <sup>(1)</sup>		Recommended		Amount	Percent	
Appropriation For Contingencies	\$	0	\$	5,000,000	\$	0	\$	5,000,000	\$	5,000,000	0.00%
Increases To Reserves		0		1,000,000		0		0		0	0.00
<b>Total Requirements</b>		0		6,000,000		0		5,000,000		5,000,000	0.00
<b>Net County Cost</b>	\$	0	\$	6,000,000	\$	0	\$	5,000,000	\$	5,000,000	0.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

# 100 - COUNTY GENERAL FUND-LEVEL TRANSACTIONS

## Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001		FY 2001-2002		FY 2001-2002		FY 2002-2003		Change from FY 2001-2002		
	Actual		Final Budget		Projected <sup>(1)</sup>		Recommended		Amount	Percent	
Taxes	\$	0	\$	0	\$	158,523,000	\$	164,193,000	\$	5,670,000	3.58%
Licenses, Permits & Franchises		0		0		1,641,000		1,322,000		(319,000)	-19.44
Fines, Forfeitures & Penalties		0		0		11,678,000		12,093,000		415,000	3.55
Revenue From Use Of Money And Property		0		0		14,252,000		12,189,000		(2,063,000)	-14.48
Intergovernmental Revenues		0		0		184,458,000		175,082,000		(9,376,000)	-5.08
Charges For Services		0		0		6,911,000		7,068,000		157,000	2.27
Miscellaneous Revenues		0		0		3,867,000		776,000		(3,091,000)	-79.93
Other Financing Sources		0		0		15,145,000		9,624,000		(5,521,000)	-36.45
Total FBA		0		0		146,016,942		128,149,845		(17,867,097)	-12.24
Reserves		0		0		0		53,800,000		53,800,000	0.00
Reserve For Encumbrances		0		0		73,640,482		0		(73,640,482)	-100.00
Total Revenues		0		0		616,132,424		564,296,845		(51,835,579)	-8.41
Reserves		0		1,500,000		32,500,000		1,000,000		(31,500,000)	-96.92
Total Requirements		0		1,500,000		32,500,000		1,000,000		(31,500,000)	-96.92
Net County Cost	\$	0	\$	1,500,000	\$	(583,632,424)	\$	(563,296,845)	\$	20,335,579	-3.48%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 13A - LITIGATION RESERVE ESCROW

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001		FY 2001-2002		FY 2001-2002		FY 2002-2003		Change from FY 2001-2002 Projected	
	Actual		Final Budget		Projected <sup>(1)</sup>		Recommended		Amount	Percent
Revenue From Use Of Money And Property	\$ 10,335	\$	8,200	\$	5,391	\$	5,500	\$	109	2.02%
Total FBA	162,775		173,145		172,905		178,296		5,390	3.12
<b>Total Revenues</b>	173,110		181,345		178,296		183,796		5,499	3.08
Services & Supplies	205		181,345		0		183,796		183,796	0.00
<b>Total Requirements</b>	205		181,345		0		183,796		183,796	0.00
<b>Balance</b>	\$ (172,905)	\$	0	\$	(178,296)	\$	0	\$	178,296	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

# 14A - OPTION B POOL PARTICIPANTS REGIST WARRANTS

## Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 1,842	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
Other Financing Sources	1,112,000	1,060,000	1,060,000	1,008,000	(52,000)	-4.91
Total FBA	9,173	10,698	10,978	11,948	969	8.83
<b>Total Revenues</b>	1,123,015	1,071,698	1,071,978	1,020,948	(51,030)	-4.76
Services & Supplies	37	11,698	30	12,948	12,918	43,060.00
Other Charges	1,112,000	1,060,000	1,060,000	1,008,000	(52,000)	-4.91
<b>Total Requirements</b>	1,112,037	1,071,698	1,060,030	1,020,948	(39,082)	-3.69
<b>Balance</b>	\$ (10,978)	\$ 0	\$ (11,948)	\$ 0	\$ 11,948	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 14C - CLASS B-27 REGISTERED WARRANTS

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001		FY 2001-2002		FY 2001-2002		FY 2002-2003		Change from FY 2001-2002 Projected		
	Actual		Final Budget		Projected <sup>(1)</sup>		Recommended		Amount	Percent	
Revenue From Use Of Money And Property	\$	121	\$	109	\$	63	\$	70	\$	7	11.11%
Other Financing Sources		0		200,000		0		200,000		200,000	0.00
Total FBA		1,901		2,016		2,021		2,084		62	3.09
Total Revenues		2,022		202,125		2,084		202,154		200,069	9,598.24
Services & Supplies		1		2,125		0		2,154		2,154	0.00
Other Charges		0		200,000		0		200,000		200,000	0.00
Total Requirements		1		202,125		0		202,154		202,154	0.00
Balance	\$	(2,021)	\$	0	\$	(2,084)	\$	0	\$	2,084	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 14F - DEFERRED COMPENSATION REIMBURSEMENT (CEO)

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 471,475	\$ 196,025	\$ 250,053	\$ 247,578	\$ (2,475)	-0.99%
Total FBA	7,488,924	7,536,433	7,650,200	7,518,213	(131,987)	-1.73
Reserve For Encumbrances	0	0	12,735	0	(12,735)	-100.00
<b>Total Revenues</b>	7,960,399	7,732,458	7,912,989	7,765,791	(147,198)	-1.86
Services & Supplies	352,463	7,732,458	394,776	7,765,791	7,371,014	1,867.14
<b>Total Requirements</b>	352,463	7,732,458	394,776	7,765,791	7,371,014	1,867.14
<b>Balance</b>	\$ (7,607,936)	\$ 0	\$ (7,518,212)	\$ 0	\$ 7,518,212	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).



## 14X - TOBACCO SETTLEMENT FUND

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 393,022	\$ 149,000	\$ 301,752	\$ 61,484	\$ (240,268)	-79.62%
Intergovernmental Revenues	27,930,150	0	0	0	0	0.00
Total FBA	109,868	5,413,000	10,566,248	2,110,516	(8,455,732)	-80.03
<b>Total Revenues</b>	28,433,040	5,562,000	10,868,000	2,172,000	(8,696,000)	-80.01
Services & Supplies	88,075	10,000	11,000	10,000	(1,000)	-9.09
Other Financing Uses	17,778,717	5,552,000	8,746,484	2,162,000	(6,584,484)	-75.28
<b>Total Requirements</b>	17,866,792	5,562,000	8,757,484	2,172,000	(6,585,484)	-75.20
<b>Balance</b>	\$ (10,566,248)	\$ 0	\$ (2,110,516)	\$ 0	\$ 2,110,516	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 14Y - INDEMNIFICATION RESERVE

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 64,166	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Miscellaneous Revenues	0	55,000	55,000	55,000	0	0.00
Total FBA	1,010,562	1,084,062	1,073,455	1,128,456	55,000	5.12
<b>Total Revenues</b>	1,074,728	1,139,062	1,128,455	1,183,456	55,000	4.87
Services & Supplies	1,272	1,139,062	0	1,183,456	1,183,456	0.00
<b>Total Requirements</b>	1,272	1,139,062	0	1,183,456	1,183,456	0.00
<b>Balance</b>	\$ (1,073,456)	\$ 0	\$ (1,128,455)	\$ 0	\$ 1,128,455	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 14Z - LITIGATION RESERVE

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 183,262	\$ 101,250	\$ 95,583	\$ 101,250	\$ 5,667	5.93%
Miscellaneous Revenues	106	0	0	0	0	0.00
Total FBA	2,886,243	3,059,993	3,065,978	3,157,966	91,987	3.00
<b>Total Revenues</b>	3,069,611	3,161,243	3,161,561	3,259,216	97,654	3.09
Services & Supplies	3,633	3,161,243	3,596	3,259,216	3,255,620	90,534.48
<b>Total Requirements</b>	3,633	3,161,243	3,596	3,259,216	3,255,620	90,534.48
<b>Balance</b>	\$ (3,065,978)	\$ 0	\$ (3,157,965)	\$ 0	\$ 3,157,965	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 15S - DESIGNATED SPECIAL REVENUE

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001		FY 2001-2002		FY 2001-2002		FY 2002-2003		Change from FY 2001-2002		
	Actual		Final Budget		Projected <sup>(1)</sup>		Recommended		Amount	Percent	
Other Financing Sources	\$	0	\$	0	\$	0	\$	7,054,929	\$	7,054,929	0.00%
Total FBA		87,942,359		74,412,381		73,966,676		47,806,957		(26,159,719)	-35.37
Reserves		200,000		0		0		0		0	0.00
Total Revenues		88,142,359		74,412,381		73,966,676		54,861,886		(19,104,790)	-25.83
Other Financing Uses		13,975,683		11,792,402		26,159,720		18,598,934		(7,560,786)	-28.90
Residual Equity Transfers		0		62,619,979		0		36,262,952		36,262,952	0.00
Reserves		200,000		0		0		0		0	0.00
Total Requirements		14,175,683		74,412,381		26,159,720		54,861,886		28,702,166	109.72
Balance	\$	(73,966,676)	\$	0	\$	(47,806,956)	\$	0	\$	47,806,956	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

# 15Z - PLAN OF ADJUSTMENT AVAILABLE CASH

## Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual	FY 2001-2002 Final Budget	FY 2001-2002 Projected <sup>(1)</sup>	FY 2002-2003 Recommended	Change from FY 2001-2002 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 149,174	\$ 135,000	\$ 77,000	\$ 40,000	\$ (37,000)	-48.05%
Other Financing Sources	9,902,424	186,670	1,956,785	2,700,378	743,593	38.00
Total FBA	12,142,865	10,167,499	10,129,049	2,033,835	(8,095,214)	-79.92
<b>Total Revenues</b>	22,194,463	10,489,169	12,162,834	4,774,213	(7,388,621)	-60.75
Services & Supplies	2,616	3,000	1,000	1,000	0	0.00
Other Charges	12,062,797	10,486,169	10,128,000	4,773,213	(5,354,787)	-52.87
<b>Total Requirements</b>	12,065,413	10,489,169	10,129,000	4,774,213	(5,354,787)	-52.87
<b>Balance</b>	\$ (10,129,050)	\$ 0	\$ (2,033,834)	\$ 0	\$ 2,033,834	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2001-2002 projected requirements included in "At a Glance" (Which exclude these).

## 289 - INFORMATION & TECHNOLOGY INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
<b>OPERATING INCOME</b>					
6620 Rents and Concessions	\$0	\$931,990	\$1,028,454	\$1,028,454	
7330 Communication Services	15,394	169,645	0	0	
7590 Other Charges for Services	14,914,771	36,943,363	44,796,735	44,796,735	
7670 Miscellaneous Revenue	50,169	41,527	0	0	
7680 Six-Month Expired (Outlawed) Checks	(12,488)	182,764	0	0	
<b>TOTAL OPERATING INCOME</b>	<b>14,967,846</b>	<b>38,269,289</b>	<b>45,825,189</b>	<b>45,825,189</b>	
<b>OPERATING EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	(18,548)	0	0	0	
0101 Regular Salaries	595,985	1,710,360	1,823,796	1,823,796	
0102 Extra Help	0	41,412	100,000	100,000	
0103 Overtime	7,435	36,623	50,000	50,000	
0105 Vacation Payoff	28,206	45,260	30,000	30,000	
0106 Sick Leave Payoff	0	32,000	25,000	25,000	
0110 Performance Incentive Pay	1,904	9,242	22,168	22,168	
0111 Other Pay	0	24,216	1,200	1,200	
0200 Retirement	8,841	56,630	133,295	133,295	
0202 Early Retirement	0	7,882	3,941	3,941	
0301 Unemployment Insurance	513	1,507	2,959	2,959	
0305 Salary Continuance Insurance	883	4,101	4,086	4,086	
0306 Health Insurance	67,418	163,220	204,625	204,625	
0308 Dental Insurance	1,859	8,194	8,964	8,964	
0309 Life Insurance	302	1,468	1,680	1,680	
0310 Accidental Death & Dismemberment Insurance	55	280	300	300	
0319 Other Insurance	3,339	13,356	13,104	13,104	
0352 Workers' Compensation Insurance - General	37,616	57,391	57,391	57,391	
0400 Medicare	8,319	19,950	19,244	19,244	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>744,127</b>	<b>2,233,092</b>	<b>2,501,753</b>	<b>2,501,753</b>	
<b>OPERATING EXPENSES (Cont.)</b>					



## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
SERVICES AND SUPPLIES					
0700 Communications	8,153,396	8,501,194	8,752,582	8,752,582	
1000 Household Expense	33	88,033	100,000	100,000	
1100 Insurance	(801)	32,335	32,335	32,335	
1300 Maintenance - Equipment	1,650,693	1,235,246	778,490	778,490	
1400 Maintenance - Buildings and Improvements	104,036	432,273	456,359	456,359	
1600 Memberships	0	3,707	5,707	5,707	
1800 Office Expense	224,120	1,649,455	976,753	976,753	
1900 Professional and Specialized Services	2,528,645	21,979,508	24,000,638	24,000,638	
2000 Publications and Legal Notices	275	5,450	5,000	5,000	
2100 Rents and Leases - Equipment	62,829	3,729,475	5,158,576	5,158,576	
2200 Rents and Leases - Buildings and Improvements	87,144	37,403	567,581	567,581	
2300 Small Tools and Instruments	0	3,408	2,500	2,500	
2400 Special Departmental Expense	7	55,969	83,240	83,240	
2405 Optional Benefit Plan	4,240	0	20,000	20,000	
2600 Transportation and Travel - General	4,505	11,472	10,000	10,000	
2700 Transportation and Travel - Meetings/Conferences	2,732	28,601	57,464	57,464	
2800 Utilities	0	604,690	596,712	596,712	
2890 - Intra-Agency S & S Billing	(424)	11	(77,000)	(77,000)	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>12,821,430</b>	<b>38,398,230</b>	<b>41,526,937</b>	<b>41,526,937</b>	
OTHER CHARGES					
5300 Depreciation	1,029,300	1,646,380	1,262,377	1,262,377	
<b>TOTAL OTHER CHARGES</b>	<b>1,029,300</b>	<b>1,646,380</b>	<b>1,262,377</b>	<b>1,262,377</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>14,594,857</b>	<b>42,277,702</b>	<b>45,291,067</b>	<b>45,291,067</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$372,989</b>	<b>\$(4,008,413)</b>	<b>\$534,122</b>	<b>\$534,122</b>	
NON-OPERATING REVENUE (EXPENSES)					
3351 Lease Purchase Interest Payment	\$0	\$0	\$(387,000)	\$(387,000)	
6610 Interest	298,189	308,439	213,200	213,200	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
6840 State - Health Administration	0	1,219	0	0	
6970 State - Other	0	12,073	0	0	
7840 Long-Term Debt Proceeds	551,203	0	0	0	
TOTAL NON-OPERATING REVENUE (EXPENSES)	849,392	321,731	(173,800)	(173,800)	
NET INCOME (LOSS) *	\$1,222,381	\$(3,686,682)	\$360,322	\$360,322	* NOTE - NET LOSSES ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM PRIOR YEARS.
SOURCES OF WORKING CAPITAL					
NET INCOME (LOSS)	\$1,222,381	\$(3,686,682)	\$360,322	\$360,322	
5300 Depreciation	1,029,300	1,646,380	1,262,377	1,262,377	
TOTAL SOURCES OF WORKING CAPITAL	2,251,681	(2,040,302)	1,622,699	1,622,699	
USES OF WORKING CAPITAL					
3251 Lease Purchase Principal Payment	0	0	1,310,000	1,310,000	
4000 Equipment Replacement	640,025	1,700,858	1,209,167	1,209,167	NOTE - REPLACEMENT EQUIPMENT IS FINANCED BY FUNDS GENERATED THROUGH DEPRECIATION EXPENSE.
TOTAL USES OF WORKING CAPITAL	640,025	1,700,858	2,519,167	2,519,167	
NET INCREASE (DECREASE) WORKING CAPITAL	1,611,656	(3,741,160)	(896,468)	(896,468)	



## 291 - UNEMPLOYMENT INSURANCE INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	\$395,038	\$209,606	\$187,926	\$187,926	
7670 Miscellaneous Revenue	725,331	797,130	0	0	
7710 Insurance Premiums	0	8,001	1,521,000	1,521,000	
TOTAL INCOME	1,120,369	1,014,737	1,708,926	1,708,926	
EXPENSES					
SERVICES AND SUPPLIES					
1900 Professional and Specialized Services	100,476	352,204	356,337	356,337	
TOTAL SERVICES AND SUPPLIES	100,476	352,204	356,337	356,337	
OTHER CHARGES					
3500 Judgments and Damages	396,369	4,202,544	4,383,771	4,383,771	
TOTAL OTHER CHARGES	396,369	4,202,544	4,383,771	4,383,771	
TOTAL EXPENSES	496,845	4,554,748	4,740,108	4,740,108	
EXCESS INCOME OVER (UNDER) EXPENSES *	\$623,524	\$(3,540,011)	\$(3,031,182)	\$(3,031,182)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	\$5,914,169	\$6,570,693	\$3,031,182	\$3,031,182	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	33,000	500	0	0	
Income Over (Under) Expenses	623,524	(3,540,011)	(3,031,182)	(3,031,182)	
Ending Balance	\$6,570,693	\$3,031,182	\$0	\$0	

## 292 - COUNTY INDEMNITY HEALTH PLAN INTERNAL SRVC FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	\$677,748	\$224,208	\$227,172	\$227,172	
7670 Miscellaneous Revenue	37,869,390	45,619,746	0	0	
7690 Returned Check Charges	40	0	0	0	
7710 Insurance Premiums	0	0	54,332,280	54,332,280	
7800 Contributions In-Lieu of Fees	0	0	1,177,500	1,177,500	
7810 Operating Transfers-In from Fund 100	0	739,748	0	0	
TOTAL INCOME	38,547,178	46,583,702	55,736,952	55,736,952	
EXPENSES					
SERVICES AND SUPPLIES					
1800 Office Expense	7,261	30,528	31,500	31,500	
1900 Professional and Specialized Services	2,898,302	2,294,696	2,188,154	2,188,154	
1911 CWCAP Charges	0	0	98,000	98,000	
2400 Special Departmental Expense	1,200,673	1,539,008	1,991,370	1,991,370	
2700 Transportation and Travel - Meetings/Conferences	0	850	850	850	
TOTAL SERVICES AND SUPPLIES	4,106,236	3,865,082	4,309,874	4,309,874	
OTHER CHARGES					
3500 Judgments and Damages	39,122,970	42,681,813	55,941,583	55,941,583	
TOTAL OTHER CHARGES	39,122,970	42,681,813	55,941,583	55,941,583	
FIXED ASSETS					
4000 Equipment	0	20,700	20,700	20,700	
TOTAL FIXED ASSETS	0	20,700	20,700	20,700	
MISCELLANEOUS					
5300 Depreciation	2,840	5,943	6,000	6,000	
TOTAL MISCELLANEOUS	2,840	5,943	6,000	6,000	
TOTAL EXPENSES	43,232,046	46,573,538	60,278,157	60,278,157	
EXCESS INCOME OVER (UNDER) EXPENSES *	\$(4,684,868)	\$10,164	\$(4,541,205)	\$(4,541,205)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
FIXED ASSET EXPENDITURES					
4000 Equipment	\$0	\$20,700	\$20,700	\$20,700	
TOTAL FIXED ASSET EXPENDITURES	\$0	\$20,700	\$20,700	\$20,700	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)

--	--	--	--	--	--

**STATEMENT OF CHANGES IN RETAINED EARNINGS  
(DEFICIT)**

Beginning Balance	\$9,191,842	\$4,530,777	\$4,541,205	\$4,541,205	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	23,803	264	0	0	
Income Over (Under) Expenses	(4,684,868)	10,164	(4,541,205)	(4,541,205)	
Ending Balance	<b>\$4,530,777</b>	<b>\$4,541,205</b>	<b>\$0</b>	<b>\$0</b>	

# 293 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

## OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	\$592,503	\$487,993	\$746,077	\$746,077	
7670 Miscellaneous Revenue	503,617	282,157	300,000	300,000	
7710 Insurance Premiums	24,728,934	28,984,369	34,781,834	34,781,834	
TOTAL INCOME	\$25,825,054	\$29,754,519	\$35,827,911	\$35,827,911	
EXPENSES					
SALARIES AND EMPLOYEE BENEFITS					
0100 Salaries and Wages	8,944	0	0	0	
0101 Regular Salaries	493,055	498,512	567,360	567,360	
0102 Extra Help	10,208	30,151	25,000	25,000	
0103 Overtime	4,121	3,206	3,000	3,000	
0105 Vacation Payoff	10,044	8,006	22,500	22,500	
0110 Performance Incentive Pay	5,173	9,065	6,099	6,099	
0200 Retirement	9,740	14,759	40,502	40,502	
0204 Executive Deferred Compensation Plan	0	2,351	3,192	3,192	
0301 Unemployment Insurance	415	450	848	848	
0305 Salary Continuance Insurance	1,402	1,450	1,536	1,536	
0306 Health Insurance	41,676	44,579	55,736	55,736	
0308 Dental Insurance	2,731	2,746	2,988	2,988	
0309 Life Insurance	434	458	552	552	
0310 Accidental Death & Dismemberment Insurance	79	85	108	108	
0319 Other Insurance	2,045	4,294	4,368	4,368	
0352 Workers' Compensation - General	14,209	15,631	18,166	18,166	* NOTE - THE COUNTY HAS ADOPTED A POLICY OF INCLUDING IN THE FISCAL YEAR-END EXPENSE ACCRUALS, AN AMOUNT EQUAL TO "CLAIMS INCURRED BUT NOT REPORTED" (IBNR) AS WELL AS, REPORTED CLAIMS.
0353 Workers' Compensation - Benefits *	23,112,763	26,807,802	0	0	
0401 Medicare	2,809	3,249	3,213	3,213	
TOTAL SALARIES AND EMPLOYEE BENEFITS	\$23,719,848	\$27,446,794	\$755,168	\$755,168	
SERVICES AND SUPPLIES					
0700 Communications	0	3,482	6,000	6,000	
0701 Telephone/Telegraph - Interfund Transfer	4,283	605	0	0	
EXPENSES (Cont.)					
1100 Insurance	76,897	226,692	165,000	165,000	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
1600 Memberships	505	360	2,250	2,250	
1800 Office Expense	11,261	18,213	20,000	20,000	
1801 Duplicating Services (GSA/Repro)	12,822	0	0	0	
1809 Minor Office Equipment to be Controlled	36,095	(19,268)	0	0	
1900 Professional and Specialized Services	1,949,131	2,051,538	2,169,210	2,169,210	
1908 Temporary Help	13,169	0	0	0	
2000 Publications and Legal Notices	3,475	0	5,000	5,000	
2100 Rents and Leases - Equipment	0	2,109	2,109	2,109	
2200 Rents and Leases - Buildings and Improvements	4,138	5,537	6,000	6,000	
2405 Optional Benefit Plan	5,504	6,600	7,500	7,500	
2600 Transportation and Travel - General	0	11,000	15,000	15,000	
2601 Private Auto Mileage	266	0	0	0	
2602 Garage Expense	12,926	0	0	0	
2700 Transportation and Travel - Meetings/Conferences	8,193	6,726	10,000	10,000	
2890 Intra-Agency Services and Supplies - Billing Offsets	(14,209)	(15,631)	(18,166)	(18,166)	
TOTAL SERVICES AND SUPPLIES	\$2,124,456	\$2,297,963	\$2,389,903	\$2,389,903	
OTHER CHARGES					
3520 Insurance Claims	0	0	32,682,840	32,682,840	
TOTAL OTHER CHARGES	\$0	\$0	\$32,682,840	\$32,682,840	
FIXED ASSETS					
4000 Equipment	0	5,444	0	0	
TOTAL FIXED ASSETTS	\$0	\$5,444	\$0	\$0	
MISCELLANEOUS					
5300 Depreciation	46	0	0	0	
TOTAL MISCELLANEOUS	\$46	\$0	\$0	\$0	
TOTAL EXPENSES	\$25,844,350	\$29,750,201	\$35,827,911	\$35,827,911	
EXCESS INCOME OVER (UNDER) EXPENSES*	(19,296)	4,318	0	0	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR
FIXED ASSET EXPENDITURES					
4000 Equipment	5,509	5,444	0	0	
TOTAL FIXED ASSET EXPENDITURES	5,509	5,444	0	0	

#### STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
Beginning Balance	5,528	(4,923)	0	0	
Changes to Reserves-Encumbrances (Inc)/Dec	8,845	605	0	0	
Income Over (Under) Expenses	(19,296)	4,318	0	0	
Ending Balance	<b>\$(4,923)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## 294 - PROPERTY AND CASUALTY RISK INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
<b>INCOME</b>					
6610 Interest	\$ 4,072,984	\$ 1,700,212	\$ 1,101,794	\$ 1,101,794	
7670 Miscellaneous Revenue	645,401	221,523	300,000	300,000	
7680 Six-Month Expired (Outlawed) Checks	372	0	0	0	
7690 Returned Check Charges	(90)	0	0	0	
7710 Insurance Premiums	(10,078,281)	3,510,193	9,677,385	9,677,385	
<b>TOTAL INCOME</b>	<b>3,640,386</b>	<b>5,431,928</b>	<b>11,079,179</b>	<b>11,079,179</b>	
<b>EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	11,837	0	0	0	
0101 Regular Salaries	554,714	569,958	622,368	622,368	
0102 Extra Help	0	0	25,000	25,000	
0103 Overtime	2,914	3,500	3,500	3,500	
0105 Vacation Payoff	5,139	5	1,500	1,500	
0110 Performance Incentive Pay	1,331	3,000	6,474	6,474	
0200 Retirement	11,038	22,624	49,200	49,200	
0301 Unemployment Insurance	449	472	936	936	
0305 Salary Continuance Insurance	1,593	1,665	1,764	1,764	
0306 Health Insurance	43,144	50,139	64,496	64,496	
0308 Dental Insurance	3,603	3,659	3,984	3,984	
0309 Life Insurance	534	560	636	636	
0310 Accidental Death & Dismemberment Insurance	98	103	120	120	
0319 Other Insurance	2,030	4,171	4,368	4,368	
0352 Workers' Compensation Insurance - General	1,416	2,175	3,202	3,202	
0400 Medicare	4,664	5,515	6,022	6,022	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>\$ 644,504</b>	<b>\$ 667,546</b>	<b>\$ 793,570</b>	<b>\$ 793,570</b>	
<b>SERVICES AND SUPPLIES</b>					
0700 Communications	0	10,981	15,000	15,000	
0701 Telephone/Telegraph - Interfund Transfer	10,665	0	0	0	
1100 Insurance	4,300,750	7,497,657	8,373,118	8,373,118	
1300 Maintenance - Equipment	1,048	3,973	4,000	4,000	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
<b>EXPENSES (Cont.)</b>					
1400 Maintenance - Buildings and Improvements	237	1,564	1,600	1,600	
1402 Minor Alterations and Improvements	2,195	0	0	0	
1600 Memberships	3,334	1,325	4,500	4,500	
1800 Office Expense	38,658	26,448	30,000	30,000	
1801 Duplicating Services (GSA/Repro)	1,584	0	0	0	
1803 Postage	7	0	0	0	
1806 Printing Costs - Outside Vendors	173	0	0	0	
1809 Minor Office Equipment to be Controlled	23,861	37,332	0	0	
1900 Professional and Specialized Services	412,073	390,212	955,054	955,054	
1901 Data Processing Services	45,839	0	0	0	
1908 Temporary Help	1,145	0	0	0	
2100 Rents and Leases - Equipment	4,564	11,199	12,000	12,000	
2200 Rents and Leases - Buildings and Improvements	2,790	3,173	3,200	3,200	
2400 Special Departmental Expense	758	782	1,000	1,000	
2405 Optional Benefit Plan	10,539	8,000	8,000	8,000	
2600 Transportation and Travel - General	324	18	500	500	
2601 Private Auto Mileage	52	0	0	0	
2700 Transportation and Travel - Meetings/Conferences	2,330	3,456	5,000	5,000	
2890 Intra-Agency Services and Supplies Billing Offset	(87)	(2,859)	(2,173)	(2,173)	
TOTAL SERVICES AND SUPPLIES	4,862,839	7,993,261	9,410,799	9,410,799	
<b>OTHER CHARGES</b>					
3500 Judgements and Damages *	(36,371,215)	7,946,512	23,661,743	23,661,743	
3800 Support and Care of Persons	1,136	0	0	0	
TOTAL OTHER CHARGES	(36,370,079)	7,946,512	23,661,743	23,661,743	
<b>FIXED ASSETS</b>					
4000 Equipment	0	5,444	200,000	200,000	
TOTAL FIXED ASSETS	0	5,444	200,000	200,000	
<b>OTHER FINANCING USES</b>					
4801 Operating Transfer Out-Fund 101-199	0	0	400,000	400,000	
TOTAL OTHER FINANCING USES	0	0	400,000	400,000	
<b>TOTAL EXPENSES</b>	<b>(30,862,736)</b>	<b>16,612,763</b>	<b>34,466,112</b>	<b>34,466,112</b>	
<b>EXCESS INCOME OVER (UNDER) EXPENSES*</b>	<b>34,503,122</b>	<b>(11,180,835)</b>	<b>(23,386,933)</b>	<b>(23,386,933)</b>	
<b>FIXED ASSET EXPENDITURES</b>					
4000 Equipment	0	5,444	200,000	200,000	
TOTAL FIXED ASSETS	0	5,444	200,000	200,000	

\* NOTE - THE COUNTY HAS ADOPTED A POLICY OF INCLUDING IN THE FISCAL YEAR-END EXPENSE ACCRUALS, AN AMOUNT EQUAL TO "CLAIMS INCURRED BUT NOT REPORTED" (IBNR) AS WELL AS, REPORTED CLAIMS.

\* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.



**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
<b>STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)</b>					
Beginning Balance	49,416	34,515,673	23,386,933	23,386,933	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	(36,865)	52,095	0	0	
Income Over (Under) Expenses	34,503,122	(11,180,835)	(23,386,933)	(23,386,933)	
Ending Balance	<b>\$ 34,515,673</b>	<b>\$ 23,386,933</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## 295 - RETIREE MEDICAL INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	\$ 1,446,500	\$ 849,630	\$842,059	\$842,059	
7670 Miscellaneous Revenue	13,837,526	15,276,056	16,432,764	16,432,764	
TOTAL INCOME	15,284,026	16,125,686	17,274,823	17,274,823	
EXPENSES					
SALARIES AND EMPLOYEE BENEFITS					
0401 Medicare	(4)	0	0	0	
TOTAL SALARIES AND EMPLOYEE BENEFITS	(4)	0	0	0	
SERVICES AND SUPPLIES					
1800 Office Expense	3,712	31,066	32,000	32,000	
1900 Professional and Specialized Services	217,704	492,206	515,663	515,663	
TOTAL SERVICES AND SUPPLIES	221,416	523,272	547,663	547,663	
OTHER CHARGES					
3500 Judgments and Damages	11,875,751	11,631,231	45,723,761	45,723,761	
TOTAL OTHER CHARGES	11,875,751	11,631,231	45,723,761	45,723,761	
TOTAL EXPENSES	12,097,163	12,154,503	46,271,424	46,271,424	
EXCESS INCOME OVER (UNDER) EXPENSES *	\$ 3,186,863	\$ 3,971,183	\$(28,996,601)	\$(28,996,601)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	\$21,838,555	\$25,025,418	\$28,996,601	\$28,996,601	
Income Over (Under) Expenses	3,186,863	3,971,183	(28,996,601)	(28,996,601)	
Ending Balance	\$25,025,418	\$28,996,601	0	0	

## 296 - TRANSPORTATION INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
<b>OPERATING INCOME</b>					
6730 State - Highway Users Tax	(716)	0	0	0	
7580 Park and Recreation Fees	19,103	0	0	0	
7590 Other Charges for Services	14,605,272	23,117,535	17,491,531	17,491,531	
7670 Miscellaneous Revenue	249,082	250,000	250,000	250,000	
<b>TOTAL OPERATING INCOME</b>	<b>14,872,741</b>	<b>23,367,535</b>	<b>17,741,531</b>	<b>17,741,531</b>	
<b>OPERATING EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	21,115	0	0	0	
0101 Regular Salaries	3,597,804	3,689,660	4,011,959	4,011,959	
0103 Overtime	345,396	275,000	275,000	275,000	
0105 Vacation Payoff	34,535	50,000	60,000	60,000	
0106 Sick Leave Payoff	14,878	15,000	15,000	15,000	
0110 Performance Incentive Pay	12,782	63,265	76,980	76,980	
0111 Other Pay	16,733	50,000	50,000	50,000	
0200 Retirement	37,609	41,467	230,635	230,635	
0301 Unemployment Insurance	3,214	3,513	6,318	6,318	
0305 Salary Continuance Insurance	841	945	868	868	
0306 Health Insurance	391,180	460,918	545,532	545,532	
0308 Dental Insurance	1,820	1,982	1,992	1,992	
0309 Life Insurance	276	311	324	324	
0310 Accidental Death & Dismemberment Ins	50	57	60	60	
0319 Other Insurance	28,206	47,363	49,584	49,584	
0352 Workers' Compensation Insurance - General	386,493	437,639	497,953	497,953	
0401 Medicare	35,732	41,145	39,310	39,310	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>4,928,664</b>	<b>5,178,265</b>	<b>5,861,515</b>	<b>5,861,515</b>	
<b>SERVICES AND SUPPLIES</b>					
0600 Clothing and Personal Supplies	21,480	30,000	35,000	35,000	
0700 Communications	0	60,000	65,000	65,000	
0701 Telephone/Telegraph - Interfund Transfer	55,445	0	0	0	
1000 Household Expense	52,893	57,681	57,000	57,000	
1100 Insurance	44,454	195,689	159,010	159,010	
<b>OPERATING EXPENSES (Cont.)</b>					

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
1300 Maintenance - Equipment	2,536,692	3,028,819	3,200,000	3,200,000	
1400 Maintenance - Buildings and Improvements	146,502	202,822	129,000	129,000	
1402 Minor Alterations and Improvements	8,063	0	0	0	
1500 Medical, Dental and Laboratory Supplies	0	8,000	8,000	8,000	
1600 Memberships	1,468	300	300	300	
1700 Miscellaneous Expense	(8,736)	1,000	1,000	1,000	
1800 Office Expense	39,985	50,935	50,000	50,000	
1801 Duplicating Services	289	0	0	0	
1802 Periodicals and Journals	641	0	0	0	
1803 Postage	163	0	0	0	
1809 Minor Office Equipment to be Controlled	43,077	20,000	29,600	29,600	
1900 Professional and Specialized Services	1,669,799	1,628,572	2,000,098	2,000,098	
1901 Data Processing Services	33,342	80,000	80,000	80,000	
1908 Temporary Help	30,288	162,824	150,000	150,000	
2100 Rents and Leases - Equipment	72,910	16,967	80,000	80,000	
2150 Equipment Usage	3,933	0	0	0	
2300 Small Tools and Instruments	18,798	30,000	30,000	30,000	
2400 Special Departmental Expense	2,235,705	2,300,000	2,300,000	2,300,000	
2405 Optional Benefit Plan	2,538	0	4,008	4,008	
2600 Transportation and Travel - General	1,939	250,000	250,000	250,000	
2601 Private Auto Mileage	2,415	0	0	0	
2602 Garage Expense	158,606	0	0	0	
2700 Transportation and Travel - Meetings/Conferences	1,750	2,000	2,000	2,000	
2800 Utilities	84,372	130,000	130,000	130,000	
2890 - Intra-Agency S & S Billing	(157,009)	(160,000)	(160,000)	(160,000)	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>7,101,802</b>	<b>8,095,609</b>	<b>8,600,016</b>	<b>8,600,016</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	3,157,305	3,100,000	3,500,000	3,500,000	
<b>TOTAL MISCELLANEOUS</b>	<b>3,157,305</b>	<b>3,100,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>15,187,771</b>	<b>16,373,874</b>	<b>17,961,531</b>	<b>17,961,531</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(315,030)</b>	<b>6,993,661</b>	<b>(220,000)</b>	<b>(220,000)</b>	
<b>NON-OPERATING REVENUE (EXPENSES)</b>					
3700 Taxes and Assessments	0	(9,000)	(10,000)	(10,000)	
4800 Operating Transfers Out-to Fund 100	(755,000)	0	0	0	
5400 (Loss) or Gain on Disposition of Assets	(87,101)	(50,000)	(50,000)	(50,000)	
<b>NON-OPERATING REVENUE (EXPENSE) (Cont.)</b>					
6610 Interest	314,872	230,000	230,000	230,000	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
6910 State - Civil Defense	198	0	0	0	
7680 Six-Month Expired (Outlawed) Checks	(847)	0	0	0	
TOTAL NON-OPERATING REVENUE (EXPENSES)	(527,878)	171,000	170,000	170,000	
NET INCOME (LOSS) *	(842,908)	7,164,661	(50,000)	(50,000)	NOTE - NET LOSSES ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM PRIOR YEARS
SOURCES OF WORKING CAPITAL					
NET INCOME (LOSS)	(842,908)	7,164,661	(50,000)	(50,000)	
5300 Depreciation	3,157,305	3,100,000	3,500,000	3,500,000	
7810 Operating Transfers In-from Fund 100	904,782	580,935	0	0	
7811 Operating Transfers In-from Funds 101-199	0	0	64,000	64,000	
7852 Fixed Asset Sales - Non-Taxable - Resale	96,320	200,000	200,000	200,000	
7900 Residual Equity Transfers In-From Fund 100	128,000	747,000	0	0	
TOTAL SOURCES OF WORKING CAPITAL	3,443,499	11,792,596	3,714,000	3,714,000	
USES OF WORKING CAPITAL					
4000 Equipment Replacement	2,404,351	2,870,894	4,282,700	4,282,700	NOTE - REPLACEMENT EQUIPMENT IS FINANCED BY FUNDS GENERATED THROUGH DEPRECIATION EXPENSE. ADDITIONAL EQUIPMENT AND EXCESS REPLACEMENT COST OVER DEPRECIATION ARE FINANCED BY CONTRIBUTIONS FROM THE COUNTY GENERAL FUND.
Additional & Excess Replacement Cost Over Depreciation	128,000	747,000	0	0	
TOTAL EQUIPMENT	2,532,351	3,617,894	4,282,700	4,282,700	
4200 Buildings and Improvements					
900 Transportation ISF	(124,796)	0	0	0	
P712 Fuel Tanks at Katella	0	81,061	0	0	
P720 CC Garage Soil Remediation	29,798	205,096	0	0	
P722 Shop Extension at Fruit Street	0	0	349,000	349,000	
TOTAL BUILDINGS AND IMPROVEMENTS	(94,998)	286,157	349,000	349,000	
TOTAL USES OF WORKING CAPITAL	2,437,353	3,904,051	4,631,700	4,631,700	
NET INCREASE (DECREASE) WORKING CAPITAL	\$1,006,146	\$7,888,545	\$(917,700)	\$(917,700)	

## 297 - REPROGRAPHICS INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
<b>OPERATING INCOME</b>					
7590 Other Charges for Services	\$ 3,009,006	\$ 3,416,990	\$3,818,385	\$3,818,385	
7661 Other Sales - Taxable	210,864	230,000	330,000	330,000	
7670 Miscellaneous Revenue	38,259	14,688	0	0	
7750 Revenue from Inventory Issues - Sales Tax Surcharge	3	2,126	0	0	
<b>TOTAL OPERATING INCOME</b>	<b>3,258,132</b>	<b>3,663,804</b>	<b>4,148,385</b>	<b>4,148,385</b>	
<b>OPERATING EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	5,423	0	0	0	
0101 Regular Salaries	1,020,583	1,115,627	1,158,036	1,158,036	
0103 Overtime	15,020	16,500	20,865	20,865	
0105 Vacation Payoff	6,909	7,050	13,500	13,500	
0110 Performance Incentive Pay	1,759	12,800	21,674	21,674	
0111 Other Pay	9,100	9,200	10,000	10,000	
0200 Retirement	11,185	15,730	68,977	68,977	
0301 Unemployment Insurance	839	875	1,741	1,741	
0305 Salary Continuance Insurance	386	404	410	410	
0306 Health Insurance	109,369	118,000	166,311	166,311	
0308 Dental Insurance	911	915	996	996	
0309 Life Insurance	131	135	156	156	
0310 Accidental Death & Dismemberment Insurance	24	27	24	24	
0319 Other Insurance	8,617	14,160	14,880	14,880	
0352 Workers' Compensation - General	43,241	46,464	49,323	49,323	
0401 Medicare	13,840	15,136	14,990	14,990	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,247,337</b>	<b>1,373,023</b>	<b>1,541,883</b>	<b>1,541,883</b>	
<b>SERVICES AND SUPPLIES</b>					
0600 Clothing and Personal Supplies	210	4,900	5,500	5,500	
0700 Communications	8,443	7,200	9,000	9,000	
1000 Household Expense	8,217	8,639	12,800	12,800	
1100 Insurance	(358)	1,900	5,193	5,193	
1300 Maintenance - Equipment	214,978	63,435	183,000	183,000	
<b>OPERATING EXPENSES Cont.</b>	<b>40,222</b>	<b>33,050</b>	<b>49,000</b>	<b>49,000</b>	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
1400 Maintenance - Buildings and Improvements	40,222	33,050	49,000	49,000	
1500 Medical, Dental and Laboratory Supplies	12	25	0	0	
1600 Memberships	419	0	0	0	
1700 Miscellaneous Expense	17,871	1,500	0	0	
1800 Office Expense	1,115,886	1,046,779	1,113,990	1,113,990	
1900 Professional and Specialized Services	291,068	297,174	326,515	326,515	
2100 Rents and Leases - Equipment	368,870	801,409	801,300	801,300	
2300 Small Tools and Instruments	47	820	500	500	
2400 Special Departmental Expense	1,988	9,259	16,204	16,204	
2600 Transportation and Travel - General	10,131	4,080	10,400	10,400	
2700 Transportation and Travel - Meetings/Conferences	21	0	3,100	3,100	
2800 Utilities	17,784	25,300	25,000	25,000	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>2,095,809</b>	<b>2,305,470</b>	<b>2,561,502</b>	<b>2,561,502</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	30,120	42,000	60,000	60,000	
<b>TOTAL MISCELLANEOUS</b>	<b>30,120</b>	<b>42,000</b>	<b>60,000</b>	<b>60,000</b>	
<b>TOTAL OPERATING EXPENSE</b>	<b>3,373,266</b>	<b>3,720,493</b>	<b>4,163,385</b>	<b>4,163,385</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(115,134)</b>	<b>(56,689)</b>	<b>(15,000)</b>	<b>(15,000)</b>	
<b>NON-OPERATING REVENUE (EXPENSES)</b>					
5400 (Loss) or Gain on Disposition of Assets	\$ (6,662)	\$ 0	\$0	\$0	
6610 Interest	118,976	104,487	125,000	125,000	
7680 Six-Month Expired (Outlawed) Checks	0	1,058	0	0	
<b>TOTAL NON-OPERATING REVENUE (EXPENSES)</b>	<b>112,314</b>	<b>105,545</b>	<b>125,000</b>	<b>125,000</b>	
<b>NET INCOME (LOSS) *</b>	<b>(\$2,820)</b>	<b>\$48,856</b>	<b>\$110,000</b>	<b>\$110,000</b>	* NOTE - NET LOSSES ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM PRIOR YEARS.
<b>SOURCES OF WORKING CAPITAL</b>					
NET INCOME (LOSS)	\$(2,820)	\$48,856	\$110,000	\$110,000	
5300 Depreciation	30,120	42,000	60,000	60,000	
<b>TOTAL SOURCES OF WORKING CAPITAL</b>	<b>\$27,300</b>	<b>\$90,856</b>	<b>170,000</b>	<b>170,000</b>	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ESTIMATE 2001-2002 (3)	PROPOSED ESTIMATE 2002-2003 (4)	APPROVED ESTIMATE 2002-2003 (5)	(6)
<b>USES OF WORKING CAPITAL</b>					
4000 Equipment Replacement	\$221,094	\$301,506	\$110,000	\$110,000	NOTE - REPLACEMENT EQUIPMENT IS FINANCED BY FUNDS GENERATED THROUGH DEPRECIATION EXPENSE. ADDITIONAL EQUIPMENT AND EXCESS REPLACEMENT COST OVER DEPRECIATION ARE FINANCED FROM THE COUNTY GENERAL FUND.
TOTAL EQUIPMENT	221,094	301,506	110,000	110,000	
<b>TOTAL USES OF WORKING CAPITAL</b>	<b>221,094</b>	<b>301,506</b>	<b>110,000</b>	<b>110,000</b>	
<b>NET INCREASE (DECREASE) WORKING CAPITAL</b>	<b>(\$193,794)</b>	<b>(\$210,650)</b>	<b>\$60,000</b>	<b>\$60,000</b>	



## 298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ESTIMATE 2001-2002	PROPOSED ESTIMATE 2002-2003	APPROVED ESTIMATE 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	\$212,147	\$131,168	\$132,034	\$132,034	
7370 Personnel Services	(88)	0	0	0	
7670 Miscellaneous Revenue	2,422,518	2,564,797	2,529,009	2,529,009	
7800 Contributions In-Lieu of Fees	0	0	98,093	98,093	
TOTAL INCOME	2,634,577	2,695,965	2,759,136	2,759,136	
EXPENSES					
SERVICES AND SUPPLIES					
1800 Office Expense	0	5,700	5,700	5,700	
1900 Professional and Specialized Services	171,555	138,696	295,553	295,553	
TOTAL SERVICES AND SUPPLIES	171,555	144,396	301,253	301,253	
OTHER CHARGES					
3500 Judgments and Damages	1,690,676	2,155,239	6,423,809	6,423,809	
TOTAL OTHER CHARGES	1,690,676	2,155,239	6,423,809	6,423,809	
FIXED ASSETS					
4000 Equipment	0	9,530	9,530	9,530	
TOTAL FIXED ASSETS	0	9,530	9,530	9,530	
MISCELLANEOUS					
5300 Depreciation	1,197	4,216	4,216	4,216	
TOTAL MISCELLANEOUS	1,197	4,216	4,216	4,216	
TOTAL EXPENSES	1,863,428	2,313,381	6,738,808	6,738,808	
EXCESS INCOME OVER (UNDER) EXPENSES *	\$771,149	\$382,584	\$(3,979,672)	\$(3,979,672)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
FIXED ASSET EXPENDITURES					
4000 Equipment	\$0	\$9,530	\$9,530	\$9,530	
TOTAL FIXED ASSET EXPENDITURES	\$0	\$9,530	\$9,530	\$9,530	
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	\$2,825,939	\$3,597,088	\$3,979,672	\$3,979,672	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	0	0	0	0	
Income Over (Under) Expenses	771,149	382,584	(3,979,672)	(3,979,672)	
Ending Balance	\$3,597,088	\$3,979,672	\$0	\$0	